HULETT HARPER STEWART LLP
BLAKE MUIR HARPER, SBN: 115756
KIRK B. HULETT; SBN: 110726
550 West C Street, Suite 1600
San Diego, CA 92101
Telephone: (619) 338-1133
Facsimile: (619) 338-1139

Proposed Liaison Counsel for Movants
Westchester Capital Management, Inc and
Green & Smith Investment Management L.L.C.
[Additional Counsel on Signature Page]

IN THE UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF CALIFORNIA

HCL PARTNERS LIMITED PARTNERSHIP, On behalf of Itself and all others similarly situated, Plaintiff, -v- LEAP WIRELESS INTERNATIONAL, INC., S. DOUGLAS HUTCHESON, DEAN M. LUVISA, AMIN I. KHALIFA and PRICEWATERHOUSECOOPERS, LLP, Defendants.	Case No.: 07-cv-2245-BTM-NLS **CLASS ACTION** **DECLARATION OF NANCY KABOOLIAN IN SUPPORT OF MOTION BY CLASS MEMBERS WESTCHESTER CAPITAL MANAGEMENT, INC. AND GREEN & SMITH INVESTMENT MANAGEMENT L.L.C. FOR THE CONSOLIDATION OF ALL RELATED CASES, APPOINTMENT AS LEAD PLAINTIFF AND FOR APPROVAL OF LEAD PLAINTIFF'S SELECTION OF LEAD COUNSEL** DATE: TBD TIME: TBD JUDGE: Hon. Barry Ted Moskowitz CTRM: 15 (5th Floor)
FRANK CHAREK, Individually and on behalf of all others similarly situated, Plaintiff, -v- LEAP WIRELESS INTERNATIONAL, INC., S. DOUGLAS HUTCHESON, MARK H. RACHESKY, AMIN I. KHALIFA, GLENN UMETSU, and DEAN M. LUVISA, Defendants.	Case No.: 07-cv-2256-BTM-NLS

[Caption continued on next page]

DEVAY CAMPBELL, Individually and on behalf of all others similarly situated, Plaintiff, -v- LEAP WIRELESS INTERNATIONAL, INC., S. DOUGLAS HUTCHESON, MARK H. RACHESKY, AMIN I. KHALIFA, GLENN UMETSU, and DEAN M. LUVISA, Defendants.	Case No.: 07-cv-2297-BTM-NLS

I, NANCY KABOOLIAN, pursuant to 28 U.S.C. § 746, declare as follows:

1. I am a partner at the law firm of Abbey Spanier Rodd & Abrams, LLP, counsel for Westchester Capital Management, Inc. and Green & Smith Investment Management L.L.C. (together, "Westchester Capital"). I submit this declaration, together with the exhibits annexed hereto, in support of Westchester Capital's motion to consolidate all related cases, to be appointed as Lead Plaintiff and for approval of Lead Plaintiff's selection of Lead Counsel.

2. Annexed hereto as Exhibit A is a true and correct copy of the first press release published on November 27, 2007 over the Market Wire regarding the pendency of this action.

3. Annexed hereto as Exhibit B is true and correct copy of the certification signed by the Chief Compliance Officer of Westchester Capital setting forth the transactions of the funds advised by Westchester Capital in the securities of Leap Wireless International, Inc. during the Class Period.

4. Annexed hereto as Exhibit C are charts detailing the losses of five funds advised by Westchester Capital in connection with their purchases of LEAP common stock during the Class Period.

5. Annexed hereto as Exhibit D is the firm biography of Abbey Spanier Rodd & Abrams, LLP.

6. Annexed hereto as Exhibit E is the firm biography of Hulett Harper Stewart LLP.

I hereby declare under penalty of perjury under the laws of the United States, that the foregoing is true and correct to the best of my knowledge, information, and belief. Executed this 28 day of January, 2008 at New York, New York.

NANCY KABOOLIAN

EXHIBIT A

Yahoo! My Yahoo! Mail Search: Web Search

YAHOO! FINANCE Welcome, kfisch01 [Sign Out, My Account] Finance Home - Help marketwire

Welcome [Sign In] To track stocks & more, Register

Financial News

Enter symbol(s) Basic Get Symbol Lookup

Press Release Source: Schoengold Sporn Laitman & Lometti, P.C.

Schoengold Sporn Laitman & Lometti, P.C. Announces Class Action Lawsuit Against Leap Wireless International, Inc. (NASDAQ: LEAP), Certain of Its Officers and PricewaterhouseCoopers

Tuesday November 27, 6:05 pm ET

NEW YORK, NY--(MARKET WIRE)--Nov 27, 2007 -- Schoengold Sporn Laitman & Lometti, P.C. filed a class action lawsuit against Leap Wireless International, Inc. ("Leap" or the "Company") (NasdaqGS:LEAP - News), certain of its officers and its independent auditor, PricewaterhouseCoopers, in the United States District Court for the Southern District of California. This action has been brought on behalf of all purchasers of Leap securities during the period between May 16, 2004 through November 9, 2007 (the "Class Period"). If you purchased Leap securities during the Class Period and would like to join the action pursuing securities claims against the Company, you may do so by visiting Schoengold Sporn Laitman & Lometti's website at www.spornlaw.com or contacting Schoengold Sporn Laitman & Lometti, toll free at (866) 348-7700 or via e-mail at shareholderrelations@spornlaw.com. However, please note that the deadline to seek lead plaintiff status in this case expires sixty days from November 27, 2007.

The complaint alleges that during the Class Period, defendants violated Sections 10(b) and 20(a) of the Securities Exchange Act of 1934 and Rule 10b-5 promulgated thereunder by making materially false and misleading statements regarding the Company's business and prospects to artificially inflate the value of Leap stock. It is alleged that throughout the Class Period, the defendants made material misrepresentations and omissions of fact regarding the Company's revenues beginning in fiscal year 2004 and continuing through the second quarter of fiscal 2007. The Company reported revenues of $826 million for fiscal year 2004; $914.7 million for fiscal year 2005; $1.136 billion for fiscal year 2006; $389.4 million for the first quarter of fiscal year 2007; and, $393.2 million for the second quarter of fiscal 2007. As a result of the defendants' misrepresentations, Leap stock traded at artificially inflated prices during the class period, trading as high as $99.00 in July 2007.

The Company shocked the market on November 9, 2007 when it announced, "it will restate its financial statements for fiscal years 2004, 2005 and 2006 and for the first and second quarters of 2007 to correct for errors in previously reported service revenues, equipment revenues, and operating expenses." As a result, on November 9, 2007, Leap's common stock closed at $36.72 per share, declining 37% from the previous trading day's close of $58.10, on very heavy trading volume of 11,377,500 shares, over six times the prior trading days' volume, and representing a loss of market capitalization of over $240 million.

If you purchased Leap securities during the Class Period and either sold those securities at a loss or still hold them, you may request that the Court appoint you as a lead plaintiff. However, you must do so before sixty days from November 27, 2007.

Schoengold Sporn Laitman & Lometti was established in 1962 and has specialized in securities fraud litigation for over 35 years. The firm was cited by the Wall Street Journal in a study of the largest recoveries, as a percentage of overall damages, for its recoveries in the Anadigics and Versatility cases, which ranked first and third for recovering 44% and 30%, respectively, of plaintiffs' overall losses. In past three years, alone, the firm has recovered in excess of $100 million for shareholders, representing approximately 35% of reasonably recoverable damages in those cases.

If you would like to further discuss your rights, you may call collect or otherwise contact the undersigned, who will be pleased to assist:

Contact:

CONTACT:
Jay P. Saltzman, Esq.
Frank R. Schirripa, Esq.
Schoengold Sporn Laitman & Lometti, P.C.
19 Fulton Street, Suite 406
New York, New York 10038
Tel: (212) 964-0046
Fax: (212) 267-8137
Toll Free: (866) 348-7700
E-Mail: Email Contact
Website: http://www.spornlaw.com

Source: Schoengold Sporn Laitman & Lometti, P.C.

Copyright © 2008 Yahoo! Inc. All rights reserved. Privacy Policy - Terms of Service - Copyright Policy - Send Feedback
Copyright © 2008 Marketwire. All rights reserved. All the news releases provided by Marketwire are copyrighted. Any forms of copying other than an individual user's personal reference without express written permission is prohibited. Further distribution of these materials is strictly forbidden, including but not limited to, posting, emailing, faxing, archiving in a public database, redistributing via a computer network or in a printed form.

EXHIBIT B

CERTIFICATION OF LEAD PLAINTIFF
PURSUANT TO FEDERAL SECURITIES LAWS

I, Roy Behren, as Chief Compliance Officer for Westchester Capital Management, Inc. ("Westchester Capital) and Green & Smith Investment Management L.L.C. (G&S), declare as follows:

1. Westchester Capital is the Adviser to and has full discretion and controls all investments made by The Merger Fund and The Merger Fund VL. G&S is the Adviser to and has full discretion and controls all investments made by the GS Master Trust, MSS Merger Arbitrage 2, and Institutional Benchmarks Series (Master Feeder) Limited. Each of these funds (the "Funds") invested in Leap Wireless International, Inc. (NASDAQ: LEAP) ("Leap Wireless").

2. I am the Chief Compliance Officer of Westchester Capital and G&S and am authorized to undertake all acts on their behalves, and therefore on behalf of the Funds, including the right to commence legal actions on their behalves and the right to seek to serve as lead plaintiff in an action brought pursuant to the federal securities laws.

3. I have reviewed a copy of a complaint filed in this action.

4. The Funds did not purchase the security that is the subject of this action (LEAP) at the direction of counsel or in order to participate in any private action arising under the Private Securities Litigation Reform Act.

5. Westchester Capital and G&S are willing to serve as representative parties on behalf of a class and I will testify at deposition and trial, if necessary.

6. The Funds' transactions in the security that is the subject of this litigation during the relevant period are set forth on the attached sheets.

7. Westchester Capital has served as a representative party on behalf of a class in one case during the last three years, Kaplan v. IMAX Corp. et al., Civil Action No. 06-06128 (SDNY)(NRB). Neither Westchester Capital nor G&S has sought to serve as a representative party in any other case in the last three years.

8. Westchester Capital and G&S will not accept any payment for serving as representative parties, except to receive each Fund's pro rata share of any recovery or as ordered or approved by the Court or any award by the Court of reasonable costs and expenses (including lost wages) directly relating to representation of the class.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: January 16, 2008

Signed: [signature]
Roy Behren
Chief Compliance Officer

Leap Wireless
From 01-01-07 To 01-09-08

Tran Code	Trade Date	Security	Cost/ Share	Dollar Amount	Quantity
GS Master Trust					
by	9/4/2007	Leap Wireless International, Inc.	83.13	1,738,197	20,900
by	9/7/2007	Leap Wireless International, Inc.	80.10	961,680	12,000
sl	9/25/2007	Leap Wireless International, Inc.	80.00	351,830	4,400
sl	9/27/2007	Leap Wireless International, Inc.	81.00	145,723	1,800
sl	10/3/2007	Leap Wireless International, Inc.	84.18	361,850	4,300
sl	10/4/2007	Leap Wireless International, Inc.	83.56	167,027	2,000
sl	10/5/2007	Leap Wireless International, Inc.	77.77	244,834	3,150
sl	10/9/2007	Leap Wireless International, Inc.	77.66	85,389	1,100
sl	########	Leap Wireless International, Inc.	72.84	138,327	1,900
sl	########	Leap Wireless International, Inc.	72.43	137,539	1,900
sl	########	Leap Wireless International, Inc.	34.34	12,004	350
sl	########	Leap Wireless International, Inc.	34.34	118,320	3,450
sl	########	Leap Wireless International, Inc.	35.50	20,392	575
sl	12/5/2007	Leap Wireless International, Inc.	37.02	295,021	7,975
Institutional Benchmarks Series (Master Feeder) Limited					
by	9/4/2007	Leap Wireless International, Inc.	83.13	648,705	7,800
by	9/7/2007	Leap Wireless International, Inc.	80.10	336,588	4,200
sl	9/25/2007	Leap Wireless International, Inc.	80.00	103,950	1,300
sl	9/27/2007	Leap Wireless International, Inc.	81.00	80,957	1,000
sl	10/3/2007	Leap Wireless International, Inc.	84.18	134,642	1,600
sl	10/4/2007	Leap Wireless International, Inc.	83.56	66,811	800
sl	10/5/2007	Leap Wireless International, Inc.	77.77	69,953	900
sl	10/9/2007	Leap Wireless International, Inc.	77.66	31,051	400
sl	########	Leap Wireless International, Inc.	72.84	50,963	700
sl	########	Leap Wireless International, Inc.	72.43	50,672	700
sl	########	Leap Wireless International, Inc.	34.34	13,718	400
sl	########	Leap Wireless International, Inc.	34.34	34,296	1,000
sl	########	Leap Wireless International, Inc.	35.50	7,093	200
sl	12/5/2007	Leap Wireless International, Inc.	37.02	110,980	3,000
MSS Merger Arbitrage 2					
by	9/4/2007	Leap Wireless International, Inc.	83.13	83,167	1,000
by	9/7/2007	Leap Wireless International, Inc.	80.10	48,084	600
sl	10/2/2007	Leap Wireless International, Inc.	83.59	25,067	300
sl	10/3/2007	Leap Wireless International, Inc.	84.18	16,830	200
sl	10/4/2007	Leap Wireless International, Inc.	83.56	8,351	100
sl	10/5/2007	Leap Wireless International, Inc.	77.77	11,659	150
sl	10/9/2007	Leap Wireless International, Inc.	77.66	3,881	50
sl	########	Leap Wireless International, Inc.	72.84	7,280	100
sl	########	Leap Wireless International, Inc.	72.43	7,239	100
sl	########	Leap Wireless International, Inc.	34.34	6,859	200
sl	########	Leap Wireless International, Inc.	35.50	887	25
sl	12/5/2007	Leap Wireless International, Inc.	37.02	13,872	375
The Merger Fund					

by	9/4/2007	Leap Wireless International, Inc.	83.13	6,578,533	79,100
by	9/6/2007	Leap Wireless International, Inc.	83.83	8,385,840	100,000
by	9/7/2007	Leap Wireless International, Inc.	81.19	6,903,436	85,000
by	9/7/2007	Leap Wireless International, Inc.	80.10	2,660,648	33,200
by	9/11/2007	Leap Wireless International, Inc.	80.20	4,012,000	50,000
by	9/13/2007	Leap Wireless International, Inc.	75.50	2,266,200	30,000
sl	9/18/2007	Leap Wireless International, Inc.	77.00	2,308,831	30,000
sl	9/21/2007	Leap Wireless International, Inc.	85.21	255,634	3,000
sl	9/25/2007	Leap Wireless International, Inc.	80.00	1,543,253	19,300
sl	9/27/2007	Leap Wireless International, Inc.	81.00	2,169,647	26,800
sl	9/27/2007	Leap Wireless International, Inc.	81.00	1,578,661	19,500
sl	10/2/2007	Leap Wireless International, Inc.	83.59	392,714	4,700
sl	10/3/2007	Leap Wireless International, Inc.	84.18	3,719,479	44,200
sl	10/4/2007	Leap Wireless International, Inc.	83.56	1,837,302	22,000
sl	10/5/2007	Leap Wireless International, Inc.	77.77	489,669	6,300
sl	10/9/2007	Leap Wireless International, Inc.	77.66	256,168	3,300
sl	10/9/2007	Leap Wireless International, Inc.	77.66	784,031	10,100
sl	########	Leap Wireless International, Inc.	72.84	1,610,782	22,125
sl	########	Leap Wireless International, Inc.	72.43	1,601,604	22,125
sl	########	Leap Wireless International, Inc.	34.34	1,051,165	30,650
sl	########	Leap Wireless International, Inc.	34.34	471,567	13,750
sl	########	Leap Wireless International, Inc.	35.50	233,174	6,575
sl	12/5/2007	Leap Wireless International, Inc.	37.02	476,288	12,875
sl	12/5/2007	Leap Wireless International, Inc.	37.02	1,849,662	50,000
sl	12/5/2007	Leap Wireless International, Inc.	37.02	1,109,797	30,000

The Merger Fund VL

by	9/4/2007	Leap Wireless International, Inc.	83.13	99,801	1,200
sl	10/3/2007	Leap Wireless International, Inc.	84.18	16,830	200
sl	10/4/2007	Leap Wireless International, Inc.	83.56	8,351	100
sl	10/9/2007	Leap Wireless International, Inc.	77.66	3,881	50
sl	########	Leap Wireless International, Inc.	72.84	12,741	175
sl	########	Leap Wireless International, Inc.	72.43	12,668	175
sl	########	Leap Wireless International, Inc.	34.34	6,859	200
sl	########	Leap Wireless International, Inc.	35.50	887	25
sl	12/5/2007	Leap Wireless International, Inc.	37.02	10,173	275

EXHIBIT C

Westchester Capital Management/Green & Smith Investment Management
Last-In First-Out ("LIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
Pre-Class Period Holdings			**0**									
1A. Pre-Class Period Holdings Sold Through End of Class Period												
Pre-Class Period Holdings										0		$ -
1A. Total			**0**					**0**	**$ -**	**0**		**$ -**

Westchester Capital Management/Green & Smith Investment Management
Last-In First-Out ("LIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
1B. Pre-Class Period Holdings Sold During "Lookback Period"												
										0		$ -
1B. Total			0					0	$ -	0		$ -

Westchester Capital Management/Green & Smith Investment Management
Last-In First-Out ("LIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
1C. Pre-Class Period Holdings Held at End of "Lookback Period"												
Pre-Class Period Holdings			0							0		
1C. Total			**0**					**0**	**$ -**	**0**		**$ -**

Westchester Capital Management/Green & Smith Investment Management
Last-In First-Out ("LIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

2A. Class Period Purchases Sold Prior to End of Class Period

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
Purchase	09/06/2007	$83.858	1,900	$ 159,330.96	Sale	10/16/2007	$72.389	1,900	$ 137,539.00	0	$ (21,791.96)	
Purchase	09/06/2007	$83.858	700	$ 58,700.88	Sale	10/16/2007	$72.804	700	$ 50,963.00	0	$ (7,737.88)	
Purchase	09/06/2007	$83.858	700	$ 58,700.88	Sale	10/16/2007	$72.389	700	$ 50,672.00	0	$ (8,028.88)	
Purchase	09/06/2007	$83.858	100	$ 8,385.84	Sale	10/16/2007	$72.800	100	$ 7,280.00	0	$ (1,105.84)	
Purchase	09/06/2007	$83.858	100	$ 8,385.84	Sale	10/16/2007	$72.390	100	$ 7,239.00	0	$ (1,146.84)	
Purchase	09/06/2007	$83.858	22,125	$ 1,855,367.10	Sale	10/16/2007	$72.804	22,125	$ 1,610,782.00	0	$ (244,585.10)	
Purchase	09/06/2007	$83.858	22,125	$ 1,855,367.10	Sale	10/16/2007	$72.389	22,125	$ 1,601,604.00	0	$ (253,763.10)	
Purchase	09/06/2007	$83.858	175	$ 14,675.22	Sale	10/16/2007	$72.806	175	$ 12,741.00	0	$ (1,934.22)	
Purchase	09/06/2007	$83.858	175	$ 14,675.22	Sale	10/16/2007	$72.389	175	$ 12,668.00	0	$ (2,007.22)	
Purchase	09/07/2007	$80.140	10,050	$ 805,407.00	Sale	10/09/2007	$77.627	10,050	$ 780,149.66	0	$ (25,257.34)	
Purchase	09/07/2007	$80.140	50	$ 4,007.00	Sale	10/09/2007	$77.620	50	$ 3,881.00	0	$ (126.00)	
Purchase	09/07/2007	$80.140	1,900	$ 152,266.00	Sale	10/16/2007	$72.804	1,900	$ 138,327.00	0	$ (13,939.00)	
Purchase	09/07/2007	$80.140	400	$ 32,056.00	Sale	10/09/2007	$77.626	400	$ 31,050.55	0	$ (1,005.45)	
Purchase	09/07/2007	$80.140	400	$ 32,056.00	Sale	10/09/2007	$77.628	400	$ 31,051.00	0	$ (1,005.00)	
Purchase	09/07/2007	$80.140	50	$ 4,007.00	Sale	10/09/2007	$77.620	50	$ 3,881.00	0	$ (126.00)	
Purchase	09/07/2007	$80.140	3,300	$ 264,462.00	Sale	10/09/2007	$77.627	3,300	$ 256,168.00	0	$ (8,294.00)	
Purchase	09/07/2007	$80.140	50	$ 4,007.00	Sale	10/09/2007	$77.627	50	$ 3,881.34	0	$ (125.66)	
Purchase	09/07/2007	$80.140	600	$ 48,084.00	Sale	10/09/2007	$77.626	600	$ 46,575.82	0	$ (1,508.18)	
Purchase	09/07/2007	$81.217	3,200	$ 259,894.06	Sale	10/03/2007	$84.151	3,200	$ 269,283.72	0	$ 9,389.66	
Purchase	09/07/2007	$81.217	1,600	$ 129,947.03	Sale	10/03/2007	$84.151	1,600	$ 134,642.00	0	$ 4,694.97	
Purchase	09/07/2007	$81.217	200	$ 16,243.38	Sale	10/03/2007	$84.150	200	$ 16,830.00	0	$ 586.62	
Purchase	09/07/2007	$81.217	44,200	$ 3,589,786.72	Sale	10/03/2007	$84.151	44,200	$ 3,719,479.00	0	$ 129,692.28	
Purchase	09/07/2007	$81.217	200	$ 16,243.38	Sale	10/03/2007	$84.150	200	$ 16,830.00	0	$ 586.62	
Purchase	09/07/2007	$81.217	2,000	$ 162,433.79	Sale	10/04/2007	$83.514	2,000	$ 167,027.00	0	$ 4,593.21	
Purchase	09/07/2007	$81.217	800	$ 64,973.52	Sale	10/04/2007	$83.514	800	$ 66,811.00	0	$ 1,837.48	
Purchase	09/07/2007	$81.217	100	$ 8,121.69	Sale	10/04/2007	$83.510	100	$ 8,351.00	0	$ 229.31	
Purchase	09/07/2007	$81.217	22,000	$ 1,786,771.67	Sale	10/04/2007	$83.514	22,000	$ 1,837,302.00	0	$ 50,530.33	
Purchase	09/07/2007	$81.217	100	$ 8,121.69	Sale	10/04/2007	$83.510	100	$ 8,351.00	0	$ 229.31	
Purchase	09/07/2007	$81.217	3,150	$ 255,833.22	Sale	10/05/2007	$77.725	3,150	$ 244,834.00	0	$ (10,999.22)	
Purchase	09/07/2007	$81.217	900	$ 73,095.20	Sale	10/05/2007	$77.726	900	$ 69,953.00	0	$ (3,142.20)	
Purchase	09/07/2007	$81.217	150	$ 12,182.53	Sale	10/05/2007	$77.727	150	$ 11,659.00	0	$ (523.53)	
Purchase	09/07/2007	$81.217	6,300	$ 511,666.43	Sale	10/05/2007	$77.725	6,300	$ 489,669.00	0	$ (21,997.43)	
Purchase	09/07/2007	$81.217	100	$ 8,121.69	Sale	10/09/2007	$77.626	100	$ 7,762.64	0	$ (359.05)	
Purchase	09/07/2007	$80.140	7,600	$ 609,064.00	Sale	09/27/2007	$80.957	7,600	$ 615,273.03	0	$ 6,209.03	
Purchase	09/07/2007	$80.140	19,500	$ 1,562,730.00	Sale	09/27/2007	$80.957	19,500	$ 1,578,661.00	0	$ 15,931.00	

Westchester Capital Management/Green & Smith Investment Management
Last-In First-Out ("LIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
Purchase	09/07/2007	$80.140	300	$ 24,042.00	Sale	10/02/2007	$83.557	300	$ 25,067.00	0	$ 1,025.00	
Purchase	09/07/2007	$80.140	4,700	$ 376,658.00	Sale	10/02/2007	$83.556	4,700	$ 392,714.00	0	$ 16,056.00	
Purchase	09/07/2007	$80.140	1,100	$ 88,154.00	Sale	10/03/2007	$84.151	1,100	$ 92,566.28	0	$ 4,412.28	
Purchase	09/11/2007	$80.240	3,000	$ 240,720.00	Sale	09/21/2007	$85.211	3,000	$ 255,634.00	0	$ 14,914.00	
Purchase	09/11/2007	$80.240	4,400	$ 353,056.00	Sale	09/25/2007	$79.961	4,400	$ 351,830.00	0	$ (1,226.00)	
Purchase	09/11/2007	$80.240	1,300	$ 104,312.00	Sale	09/25/2007	$79.962	1,300	$ 103,950.00	0	$ (362.00)	
Purchase	09/11/2007	$80.240	19,300	$ 1,548,632.00	Sale	09/25/2007	$79.961	19,300	$ 1,543,253.00	0	$ (5,379.00)	
Purchase	09/11/2007	$80.240	1,800	$ 144,432.00	Sale	09/27/2007	$80.957	1,800	$ 145,723.00	0	$ 1,291.00	
Purchase	09/11/2007	$80.240	1,000	$ 80,240.00	Sale	09/27/2007	$80.957	1,000	$ 80,957.00	0	$ 717.00	
Purchase	09/11/2007	$80.240	19,200	$ 1,540,608.00	Sale	09/27/2007	$80.957	19,200	$ 1,554,373.97	0	$ 13,765.97	
Purchase	09/13/2007	$75.540	30,000	$ 2,266,200.00	Sale	09/18/2007	$76.961	30,000	$ 2,308,831.00	0	$ 42,631.00	
2A. Total			**263,100**	**$ 21,222,225.04**				**263,100**	**$ 20,904,071.00**	**0**	**$ (318,154.04)**	**$ -**

Westchester Capital Management/Green & Smith Investment Management
Last-In First-Out ("LIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
2B. Class Period Purchases Sold During "Lookback Period"												
Purchase										0	$ -	
2B. Total			**0**	**$ -**				**0**	**$ -**	**0**	**$ -**	

Westchester Capital Management/Green & Smith Investment Management
Last-In First-Out ("LIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares		Total Cost	Transaction Type	Trade Date	Price	Shares		Total Proceeds	Shares Retained @ 01/23/2008		Gain (Loss)[1]	Offset for Shares Sold Into Class Above $39.3194
2C. Class Period Purchases Held At End of "Lookback Period"															
Purchase	09/04/2007	$83.167	20,900	$	1,738,197.00							20,900	$	(916,421.54)	
Purchase	09/04/2007	$83.167	7,800	$	648,705.00							7,800	$	(342,013.68)	
Purchase	09/04/2007	$83.167	1,000	$	83,167.00							1,000	$	(43,847.60)	
Purchase	09/04/2007	$83.167	79,100	$	6,578,533.00							79,100	$	(3,468,368.46)	
Purchase	09/04/2007	$83.168	1,200	$	99,801.00							1,200	$	(52,617.72)	
Purchase	09/06/2007	$83.858	51,900	$	4,352,250.96							51,900	$	(2,311,574.10)	
2C. Total			**161,900**	**$**	**13,500,653.96**				**0**	**$**	-	**161,900**	**$**	**(7,134,843.10)**	

Westchester Capital Management/Green & Smith Investment Management
Last-In First-Out ("LIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
Class Period Purchase Total			**425,000**	**$ 34,722,879.00**				**263,100**	**$ 20,904,071.00**	**161,900**	**$ (7,452,997.14)**	**$ -**
Grand Total			**425,000**	**$ 34,722,879.00**				**263,100**	**$ 20,904,071.00**	**161,900**		

Less: Offset for Pre-Class Period Holdings Sold Through End of "Lookback Period": $ -

Total Including Offset for Pre-Class Period Holdings Sold Through End of "Lookback Period": $ (7,452,997.14)

1 For Class Period Purchases held at end of Lookback Period, Gain (Loss) is based on holdings valued at $39.3194 per share
Total figures may differ from FIFO, as under LIFO, post-Class Period sales are first allocated to post-Class Period purchases, if any. These purchases and sales, if any, are not shown here.

Westchester Capital Management/Green & Smith Investment Management
First-In First-Out ("FIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
Pre-Class Period Holdings			**0**									
1A. Pre-Class Period Holdings Sold Through End of Class Period												
Pre-Class Period Holdings										0		$ -
1A. Total			**0**					0	$ -	0		$ -

Westchester Capital Management/Green & Smith Investment Management
First-In First-Out ("FIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
1B. Pre-Class Period Holdings Sold During "Lookback Period"												
Pre-Class Period Holdings										0		$ -
1B. Total			**0**					**0**	**$ -**	**0**		**$ -**

Westchester Capital Management/Green & Smith Investment Management
First-In First-Out ("FIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
1C. Pre-Class Period Holdings Held at End of "Lookback Period"												
Pre-Class Period Holdings			0							0		
1C. Total			**0**					**0**	**$ -**	**0**		**$ -**

Westchester Capital Management/Green & Smith Investment Management
First-In First-Out ("FIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

2A. Class Period Purchases Sold Prior to End of Class Period

Transaction Type	Trade Date	Price	Shares		Total Cost	Transaction Type	Trade Date	Price	Shares		Total Proceeds	Shares Retained @ 01/23/2008		Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
Purchase	09/04/2007	$83.167	20,900	$	1,738,197.00	Sale	09/18/2007	$76.961	20,900	$	1,608,485.60	0	$	(129,711.40)	
Purchase	09/04/2007	$83.167	7,800	$	648,705.00	Sale	09/18/2007	$76.961	7,800	$	600,296.06	0	$	(48,408.94)	
Purchase	09/04/2007	$83.167	1,000	$	83,167.00	Sale	09/18/2007	$76.961	1,000	$	76,961.03	0	$	(6,205.97)	
Purchase	09/04/2007	$83.167	300	$	24,950.19	Sale	09/18/2007	$76.961	300	$	23,088.31	0	$	(1,861.88)	
Purchase	09/04/2007	$83.167	3,000	$	249,501.88	Sale	09/21/2007	$85.211	3,000	$	255,634.00	0	$	6,132.12	
Purchase	09/04/2007	$83.167	4,400	$	365,936.10	Sale	09/25/2007	$79.961	4,400	$	351,830.00	0	$	(14,106.10)	
Purchase	09/04/2007	$83.167	1,300	$	108,117.48	Sale	09/25/2007	$79.962	1,300	$	103,950.00	0	$	(4,167.48)	
Purchase	09/04/2007	$83.167	19,300	$	1,605,128.79	Sale	09/25/2007	$79.961	19,300	$	1,543,253.00	0	$	(61,875.79)	
Purchase	09/04/2007	$83.167	1,800	$	149,701.13	Sale	09/27/2007	$80.957	1,800	$	145,723.00	0	$	(3,978.13)	
Purchase	09/04/2007	$83.167	1,000	$	83,167.29	Sale	09/27/2007	$80.957	1,000	$	80,957.00	0	$	(2,210.29)	
Purchase	09/04/2007	$83.167	26,800	$	2,228,883.49	Sale	09/27/2007	$80.957	26,800	$	2,169,647.00	0	$	(59,236.49)	
Purchase	09/04/2007	$83.167	19,500	$	1,621,762.24	Sale	09/27/2007	$80.957	19,500	$	1,578,661.00	0	$	(43,101.24)	
Purchase	09/04/2007	$83.167	300	$	24,950.19	Sale	10/02/2007	$83.557	300	$	25,067.00	0	$	116.81	
Purchase	09/04/2007	$83.167	1,400	$	116,434.21	Sale	10/02/2007	$83.556	1,400	$	116,978.64	0	$	544.43	
Purchase	09/04/2007	$83.168	1,200	$	99,801.00	Sale	10/02/2007	$83.556	1,200	$	100,267.40	0	$	466.40	
Purchase	09/06/2007	$83.858	2,100	$	176,102.64	Sale	10/02/2007	$83.556	2,100	$	175,467.96	0	$	(634.68)	
Purchase	09/06/2007	$83.858	4,300	$	360,591.12	Sale	10/03/2007	$84.151	4,300	$	361,850.00	0	$	1,258.88	
Purchase	09/06/2007	$83.858	1,600	$	134,173.44	Sale	10/03/2007	$84.151	1,600	$	134,642.00	0	$	468.56	
Purchase	09/06/2007	$83.858	200	$	16,771.68	Sale	10/03/2007	$84.150	200	$	16,830.00	0	$	58.32	
Purchase	09/06/2007	$83.858	44,200	$	3,706,541.28	Sale	10/03/2007	$84.151	44,200	$	3,719,479.00	0	$	12,937.72	
Purchase	09/06/2007	$83.858	200	$	16,771.68	Sale	10/03/2007	$84.150	200	$	16,830.00	0	$	58.32	
Purchase	09/06/2007	$83.858	2,000	$	167,716.80	Sale	10/04/2007	$83.514	2,000	$	167,027.00	0	$	(689.80)	
Purchase	09/06/2007	$83.858	800	$	67,086.72	Sale	10/04/2007	$83.514	800	$	66,811.00	0	$	(275.72)	
Purchase	09/06/2007	$83.858	100	$	8,385.84	Sale	10/04/2007	$83.510	100	$	8,351.00	0	$	(34.84)	
Purchase	09/06/2007	$83.858	22,000	$	1,844,884.80	Sale	10/04/2007	$83.514	22,000	$	1,837,302.00	0	$	(7,582.80)	
Purchase	09/06/2007	$83.858	100	$	8,385.84	Sale	10/04/2007	$83.510	100	$	8,351.00	0	$	(34.84)	
Purchase	09/06/2007	$83.858	3,150	$	264,153.96	Sale	10/05/2007	$77.725	3,150	$	244,834.00	0	$	(19,319.96)	
Purchase	09/06/2007	$83.858	900	$	75,472.56	Sale	10/05/2007	$77.726	900	$	69,953.00	0	$	(5,519.56)	
Purchase	09/06/2007	$83.858	150	$	12,578.76	Sale	10/05/2007	$77.727	150	$	11,659.00	0	$	(919.76)	
Purchase	09/06/2007	$83.858	6,300	$	528,307.92	Sale	10/05/2007	$77.725	6,300	$	489,669.00	0	$	(38,638.92)	
Purchase	09/06/2007	$83.858	1,100	$	92,244.24	Sale	10/09/2007	$77.626	1,100	$	85,389.00	0	$	(6,855.24)	
Purchase	09/06/2007	$83.858	400	$	33,543.36	Sale	10/09/2007	$77.628	400	$	31,051.00	0	$	(2,492.36)	
Purchase	09/06/2007	$83.858	50	$	4,192.92	Sale	10/09/2007	$77.620	50	$	3,881.00	0	$	(311.92)	
Purchase	09/06/2007	$83.858	3,300	$	276,732.72	Sale	10/09/2007	$77.627	3,300	$	256,168.00	0	$	(20,564.72)	
Purchase	09/06/2007	$83.858	7,050	$	591,201.72	Sale	10/09/2007	$77.627	7,050	$	547,269.16	0	$	(43,932.56)	

Westchester Capital Management/Green & Smith Investment Management
First-In First-Out ("FIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
Purchase	09/07/2007	$80.140	3,050	$ 244,427.00	Sale	10/09/2007	$77.627	3,050	$ 236,761.84	0	$ (7,665.16)	
Purchase	09/07/2007	$80.140	50	$ 4,007.00	Sale	10/09/2007	$77.620	50	$ 3,881.00	0	$ (126.00)	
Purchase	09/07/2007	$80.140	1,900	$ 152,266.00	Sale	10/16/2007	$72.804	1,900	$ 138,327.00	0	$ (13,939.00)	
Purchase	09/07/2007	$80.140	1,900	$ 152,266.00	Sale	10/16/2007	$72.389	1,900	$ 137,539.00	0	$ (14,727.00)	
Purchase	09/07/2007	$80.140	700	$ 56,098.00	Sale	10/16/2007	$72.804	700	$ 50,963.00	0	$ (5,135.00)	
Purchase	09/07/2007	$80.140	700	$ 56,098.00	Sale	10/16/2007	$72.389	700	$ 50,672.00	0	$ (5,426.00)	
Purchase	09/07/2007	$80.140	100	$ 8,014.00	Sale	10/16/2007	$72.800	100	$ 7,280.00	0	$ (734.00)	
Purchase	09/07/2007	$80.140	100	$ 8,014.00	Sale	10/16/2007	$72.390	100	$ 7,239.00	0	$ (775.00)	
Purchase	09/07/2007	$80.140	3,500	$ 280,490.00	Sale	10/16/2007	$72.804	3,500	$ 254,812.97	0	$ (25,677.03)	
Purchase	09/07/2007	$80.140	4,200	$ 336,588.00	Sale	10/16/2007	$72.804	4,200	$ 305,775.57	0	$ (30,812.43)	
Purchase	09/07/2007	$80.140	600	$ 48,084.00	Sale	10/16/2007	$72.804	600	$ 43,682.22	0	$ (4,401.78)	
Purchase	09/07/2007	$81.217	13,825	$ 1,122,823.56	Sale	10/16/2007	$72.804	13,825	$ 1,006,511.24	0	$ (116,312.32)	
Purchase	09/07/2007	$81.217	22,125	$ 1,796,923.78	Sale	10/16/2007	$72.389	22,125	$ 1,601,604.00	0	$ (195,319.78)	
Purchase	09/07/2007	$81.217	175	$ 14,212.96	Sale	10/16/2007	$72.806	175	$ 12,741.00	0	$ (1,471.96)	
Purchase	09/07/2007	$81.217	175	$ 14,212.96	Sale	10/16/2007	$72.389	175	$ 12,668.00	0	$ (1,544.96)	
2A. Total			**263,100**	**$ 21,828,768.26**				**263,100**	**$ 20,904,071.00**	**0**	**$ (924,697.26)**	**$ -**

Westchester Capital Management/Green & Smith Investment Management
First-In First-Out ("FIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss) [1]	Offset for Shares Sold Into Class Above $39.3194
2B. Class Period Purchases Sold During "Lookback Period"												
Purchase										0	$ -	
2B. Total			**0**	**$ -**				**0**	**$ -**	**0**	**$ -**	

Westchester Capital Management/Green & Smith Investment Management
First-In First-Out ("FIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares		Total Cost	Transaction Type	Trade Date	Price	Shares		Total Proceeds	Shares Retained @ 01/23/2008		Gain (Loss)[1]	Offset for Shares Sold Into Class Above $39.3194
2C. Class Period Purchases Held At End of "Lookback Period"															
Purchase	09/07/2007	$81.217	48,700	$	3,955,262.74							48,700	$	(2,040,407.96)	
Purchase	09/07/2007	$80.140	33,200	$	2,660,648.00							33,200	$	(1,355,243.92)	
Purchase	09/11/2007	$80.240	50,000	$	4,012,000.00							50,000	$	(2,046,030.00)	
Purchase	09/13/2007	$75.540	30,000	$	2,266,200.00							30,000	$	(1,086,618.00)	
2C. Total			**161,900**	**$**	**12,894,110.74**				**0**	**$**	**-**	**161,900**	**$**	**(6,528,299.88)**	

Westchester Capital Management/Green & Smith Investment Management
First-In First-Out ("FIFO") Share Accounting Gain (Loss) Analysis
Leap Wireless International, Inc. Common Stock
Class Period: November 9, 2004 - November 8, 2007

Class Period Beginning:	11/9/2007
Class Period End:	11/8/2007
"Lookback Period" Beginning:	11/9/2007
"Lookback Period" End:	1/23/2008
Days in "Lookback Period":	76
"Lookback Period" Average Closing Price:	$39.3194

Transaction Type	Trade Date	Price	Shares	Total Cost	Transaction Type	Trade Date	Price	Shares	Total Proceeds	Shares Retained @ 01/23/2008	Gain (Loss)[1]	Offset for Shares Sold Into Class Above $39.3194
Class Period Purchase Total			**425,000**	**$ 34,722,879.00**				**263,100**	**$ 20,904,071.00**	**161,900**	**$ (7,452,997.14)**	**$ -**
Grand Total			**425,000**	**$ 34,722,879.00**				**263,100**	**$ 20,904,071.00**	**161,900**		

Less: Offset for Pre-Class Period Holdings Sold Through End of "Lookback Period":	**$ -**
Total Including Offset for Pre-Class Period Holdings Sold Through End of "Lookback Period":	**$ (7,452,997.14)**

1 For Class Period Purchases held at end of Lookback Period, Gain (Loss) is based on holdings valued at $39.3194 per share

EXHIBIT D

ABBEY SPANIER RODD & ABRAMS, LLP

Firm Resumé

Abbey Spanier Rodd & Abrams, LLP ("Abbey Spanier") specializes in large, complex litigation in the fields of securities, mergers and acquisitions, corporate governance, consumer protection, unfair employment practices and antitrust. The Firm has litigated thousands of cases in both state and federal courts throughout the United States. Since the early 1960s, Abbey Spanier has been committed to litigating with the highest level of excellence and integrity. We are committed to protecting shareholders and victims of corporate wrongdoing.

The Firm prides itself on the aggressive pursuit of our clients' goals and on the excellence of our work. Abbey Spanier fights to achieve the very best possible result for our clients no matter how difficult the obstacles or well financed the opposition.

Over the last four decades, this Firm has been lead or co-lead counsel in cases resulting in billions of dollars in recoveries on behalf of investors and aggrieved parties. Abbey Spanier has served as a lead counsel in some of the largest securities fraud class action settlements. Among the more prominent of these cases are: In re BankAmerica Corp. Sec. Litig. ($490 million recovery); In re Adelphia Communications Corp. Sec. and Derivative Litig. ($455 million recovery) and In re Waste Management Inc., Sec. Litig. ($220 million recovery).

THE FIRM'S RECENT ACHIEVEMENTS

In re Adelphia Communications Corp. Securities and Derivative Litigation, 03 MD 1529 (LMM) (S.D.N.Y.). This ongoing action arises out of one of the most egregious financial frauds ever uncovered at a public company. From 1998 through 2002, Adelphia Communications Corporation – the nation's sixth largest cable company – systematically and fraudulently failed to report billions in loans. At present, plaintiffs have entered into partial settlements in the aggregate amount of $455 million with the Company's independent auditors, Deloitte & Touche, LLP., investment banking firms which underwrote offerings of Adelphia securities, and lending banks. Judge Lawrence M. McKenna observed: "If the Lead Plaintiff(s) had been represented by less tenacious and competent counsel, it is by no means clear that [they] would have achieved the success [they] did here on behalf of the Class."

Braun and Hummel v. Wal-Mart Stores, Inc., Case Nos. 3127 and 3757 (Court of Common Pleas, Philadelphia County). Plaintiffs in this class action on behalf of 186,000 current and former hourly employees obtained a $78 million jury verdict against Wal-Mart and an express finding that Wal-Mart acted in bad faith in failing to pay class members for missed rest breaks and off the clock work. The verdict was hailed as the largest jury verdict in the Commonwealth of Pennsylvania in 2006. On October 3, 2007, the Court of Common Pleas ordered Wal-Mart to pay an additional $62.3 million in statutory damages to class members. The trial court stressed the importance of compensating workers for their time: "The law in its majesty applies equally to highly paid executives and minimum-wage clerks," he wrote. "Just as highly paid executives' promised equity interests . . . are protected fringe benefits and wage supplements . . ., so too [are] the monetary equivalents of 'paid break' time cashiers and other employees were prohibited from taking." On November 14, 2007, a judgment for in excess of $187 million was entered by the trial judge in Braun/Hummel against Wal-Mart that included an award of fees and expenses to be paid by Wal-Mart in the amount of $36 million.

In re Tele-Communications, Inc. Shareholders Litigation, C.A. No. 16370 (Del. Ch.). This litigation arose out of the 1998 merger of Tele-Communications, Inc. ("TCI") and AT&T Corp. Plaintiffs alleged that defendants breached their fiduciary duty to the holders of TCI shares by insisting that a 10% premium be paid to the holders of super voting TCI shares, held primarily by TCI insiders. The premium was alleged to be the product of unfair dealings and agreed to without any meaningful protections for class members. After over coming defendants' motion for summary judgment the case was settled days before trial was to begin in the Chancery Court. Chancellor Chandler, commenting on the $52 million settlement in February 2007, stated: "Attorneys on both sides were excellent and performed at the highest levels of professionalism, representing their clients in this matter, and I compliment you all for that."

In re Merrill Lynch & Co., Inc Research Reports Securities Litigation, 2 MDL 1484 (JFK) (S.D.N.Y.). This case, brought on behalf of Merrill Lynch mutual fund investors, was resolved while on appeal from its dismissal by the district court, and following the Second Circuit's dismissal of a related case. Judge John Keenan, commenting on the $39 million settlement in January 2007, stated: "[I]t is beyond dispute that plaintiffs' counsel conducted this litigation with great skill and tenacity. The high quality of representation provided by lead counsel is evident from both the record of this case and the resumes that the lead counsel have submitted to the Court…Abbey Spanier [has] tremendous experience in the field of complex securities class litigation."

In re Asia Pulp & Paper Securities Litigation, 01-CV-7351 (JES) (S.D.N.Y.). This securities class action raised several complex issues with respect to the efficiency of the market for foreign securities and the enforceability of a judgment against a foreign entity. Observing that lead counsel litigated the case "efficiently", the District Court approved the $46 million settlement of this action in July 2006.

Semerenko v. Cendant Corp., 98-4734 (WHW) (D.N.J.). Just prior to the announcement that it was restating it financial statements, Cendant was the victor in a 1998 takeover battle for American Bankers Insurance Co. ("ABI"). Abbey Spanier represented ABI shareholders in this securities class action who alleged that ABI's stock price was artificially inflated by Cendent's false financial statements. In a precedent setting decision, the Third Circuit Court of Appeals reversed the dismissal of the action and expanded the right to sue beyond direct purchasers from the issuer. The $26 million settlement of this action was approved by the District Court in July 2006.

Tooley v. Donaldson, Lufkin & Jenrette, Inc., et al., C.A. No. 18414-NC (Del. Ch.). This class action, brought on behalf of DLJ shareholders alleging the board's breach of fiduciary duty, was initially dismissed on standing grounds without any resolution as to the sufficiency of plaintiffs' pleaded claims. On their second appeal to the Delaware Supreme Court, plaintiffs obtained a reversal of the dismissal of their pleading. The landmark decision by the Supreme Court represented a departure from earlier Delaware authority on the distinction between direct and derivative actions. The Tooley Court expressly disapproved both the concept of special injury and the concept that a claim is necessarily derivative if it affects all stockholders equally.

As a result of Tooley, the analysis now turns solely on who suffered the alleged harm and who would benefit from any recovery or other remedy (the corporation or the suing stockholders).

In re Vivendi Universal, S.A., Securities Litigation., Civil Action No. 02-cv-5571 (HB)(S.D.N.Y.). In this action, in which Abbey Spanier serves as Co-Lead Plaintiffs' Counsel, plaintiffs obtained a ground-breaking decision in March 2007 on class certification, in which United States District Judge Richard J. Holwell certified a class including not only U.S. investors, but also investors residing in France, England and the Netherlands who purchased Vivendi securities on foreign exchanges as well as on the New York Stock Exchange.

PROMINENT CASES

The success of Abbey Spanier in prosecuting large, complex litigation in the fields of securities, mergers and acquisitions, corporate governance, consumer protection, unfair employment practices and antitrust is demonstrated by the significant results the Firm has achieved for its clients and others. The following is a representative list of some of the more notable cases and settlements achieved as a result of Abbey Spanier's efforts:

Securities Fraud Litigation

In re Adelphia Communications Corp Securities and Derivative Litigation, 03 MD 1529 (LMM) (S.D.N.Y.) ($455 million recovery);

In re BankAmerica Corp. Sec. Litig., MDL No. 1264 (E.D. Mo.) ($490 million recovery);

In re Waste Management, Inc. Sec. Litig., Master File No. 97-C-7709 (N.D. Ill.) ($220 million recovery);

In re Petro-Lewis Sec. Litig., No. 84-C-326, (D. Colo.) ($100 million recovery);

In re Chambers Development Sec. Litig., 92 Civ. 0679 (W.D. Pa.) ($95 million recovery);

In re Wedtech Corp. Sec. Litig., No. 86 Civ. 8628 (S.D.N.Y.) ($77.5 million recovery);

In re IDB Communications Group, Inc. Sec. Litig., Master File No. CV 94-3618 (C.D. Cal.) ($75 million recovery);

In re Westinghouse Sec. Litig., No. 91-354 (W.D. Pa.) ($67.5 million recovery);

In re Nat'l. Health Laboratories Sec. Litig., CV-92-1949 (S.D. Cal.) ($64 million recovery);

In re Nat'l. Medical Enterprises Sec. Litig., CV-91-5452-TJH (C.D. Cal.) ($60.7 million recovery);

In re Salomon, Inc. Sec. Litig., Nos. 91 Civ. 5442, 91 Civ. 5471, (S.D.N.Y.) ($54.5 million recovery);

In re Integrated Resources Sec. Litig., Master File No. 89 Civ. 4255 (S.D.N.Y.) ($54 million recovery);

In re LILCO Sec. Litig., No. 84 Civ. 0588 (E.D.N.Y.) ($48.5 million recovery);

In re Crazy Eddie Sec. Litig., No. 87 Civ. 0033 (E.D.N.Y.) ($42 million recovery);

In re Leslie Fay Cos. Sec. Litig., No. 92 Civ. 8036 (S.D.N.Y.) ($35 million recovery);

In re Datapoint Sec. Litig., C.A. No. SA-82-C.A. 3348 (S.D.Tex.) ($22 million.) The Firm acted as lead trial counsel in a securities fraud action tried to a plaintiffs' verdict before a jury against Peat Marwick Mitchell & Co.;

In re PSINet Sec. Litig., Civ. No. 00-cv-1850-A (E.D.Va) ($17.8 million recovery);

Hirsch v. PSS World Medical, Inc., Civ. No. 3:98-cv-502-J-32TEM (M.D. Fl.) ($16.5 million recovery); and

Cheney v. Cyberguard Corp. et al., C.A. No. 98-6897 (S.D. Fla.) ($10 million recovery).

Individual Action

State of New Jersey v. Gemstar - TV Guide Int'l et al., Case No. GC030987 (Cal. Super. Ct.) (In an individual action on behalf of the State of New Jersey the State recovered approximately 50% of its losses, or about nine times more than shareholders received in the average class action settlement.)

Corporate Governance and Shareholder Rights

In re Cox Communications, Inc. Shareholders Litig., Consolidated C.A. No. 613-NC, Delaware Court of Chancery ($700 million increase in purchase price);

In re Seagate Technology, Inc. Sec. Litig., C.A. No. 17932-NC, Delaware Court of Chancery ($200 million increase in purchase price);

In re AXA Financial, Inc. Shareholders Litig., C.A. No. 18268-NC, Delaware Court of Chancery ($631 million increase in purchase price);

In re Warner-Lambert Company Shareholders Litig., C.A. No. 17519-NC Delaware Court of Chancery (Warner-Lambert shareholders received approximately $20 billion more than the value of the originally proposed merger with American Home Products.);

In re Cyprus Amax Minerals Company Shareholders Litig., C.A. No. 17383-NC, Delaware Court of Chancery ($900 million benefit to shareholders);

In re Tele-Communications, Inc. Shareholders Litigation, C.A. No. 16370 (Del. Ch.) ($52 million benefit to shareholders);

Lang v. The Reader's Digest Association, Inc., et al, C.A. 19574-NC, Delaware Court of Chancery ($21 million increase to shareholders in recapitalization);

In re RJR Nabisco, Inc. Sec. Litig., C.A. No. 10389 Delaware Court of Chancery ($55 million increase in purchase price);

In re Liberty Media Corp. Sec. Litig., C.A. No. 13168 Delaware Court of Chancery ($44 million increase in purchase price);

In re Fort Howard Corp. Sec. Litig., C.A. No. 9991 Delaware Court of Chancery ($13.4 million increase in purchase price);

In re Waste Management, Inc. Shareholders Deriv. Litig., C.A. No. 17313, Delaware Court of Chancery ($24.6 million benefit);

In re Morrison Knudson Corporation Deriv. Litig., C.A. No. 14032, Delaware Court of Chancery (Corporate governance changes requiring that board be comprised of non-employee directors and new directors; old board required to surrender significant retirement benefits);

In re Paramount Communications, Inc. Sec. Litig., C.A. No. 13117, Delaware Court of Chancery (shareholders received an additional $2 billion);

Schoenfeld v. XO Comm., Index No. 01-018358, New York Supreme Court (Successful attack on restructuring plan resulting in $8.33 million benefit to shareholders and participation in rights offering);

Glancy v. Sternlicht, Civ No 204982 (Md. Cir. Ct.) (Shareholder derivative action asserting claims on behalf of Starwood Hotels & Resorts Worldwide for various directors' alleged usurpation of corporate opportunity resulting in substantial changes to corporate governance);

Joseph v. Shell Oil Co., 501 A.2d 409 (Del. Sup. 1985) (Landmark decision – first successful injunction action challenging disclosure. $200 million shareholder recovery);

Carmody v. Toll Brothers, Inc., 723 A.2d 1180 Delaware Court of Chancery (Landmark decision - successfully challenged "dead hand" poison pill); and

Cede & Co. v. JRC Acquisition Corp., C.A. No. 18648-NC (Del. Ch.) (Represented The Royce Funds at trial in an appraisal action in connection with a "going private" transaction.)

Wage and Hour Litigation

Braun and Hummel v. Wal-Mart Stores, Inc., Case Nos. 3127 and 3757 (Court of Common Pleas, Philadelphia County) (Plaintiffs obtained a $78 million jury verdict against Wal-Mart and an express finding that Wal-Mart acted in bad faith in failing to pay class members for missed rest breaks and off the clock work. The verdict was hailed as the largest jury verdict in the

Commonwealth of Pennsylvania in 2006. On October 3, 2007, the Court of Common Pleas ordered Wal-Mart to pay an additional $62.3 million in statutory damages to class members. On November 14, 2007, a judgment for in excess of $187 million was entered by the trial judge in Braun/Hummel against Wal-Mart that included an award of fees and expenses to be paid by Wal-Mart in the amount of $36 million.)

Consumer Litigation

Henry v. Sears, Roebuck & Co., No. 98 C 4110 (N.D. Ill.) ($156 million settlement on behalf of Sears Credit card holders, representing approximately 66% of all class members damages distributed automatically to each class member without filing a proof of claim form);

Kropinski v. Johnson & Johnson, Docket No. L-8886-96, New Jersey Superior Court; and

Specht v. Netscape Communications Corp., 150 F. Supp. 2d 585 (S.D.N.Y. 2001), aff'd, 306 F.3d 17 (2d Cir. 2002).

Antitrust Litigation

In re Nine West Shoes Antitrust Litigation This action was brought on behalf of purchasers of shoes sold by Nine West and its affiliates. The action alleged a combination of vertical and horizontal price-fixing and resulted in a decision imposing per se price-fixing liability despite the fact that the defendants only had a twenty percent market share. In re Nine West Shoes Antitrust Litigation, 80 F. Supp. 2d 181 (S.D.N.Y. 2000). As a result of that decision, Nine West entered into an agreement with the Attorneys General of all 50 States and all United States Territories to settle the price-fixing claims for $54 million, to be distributed to women's groups throughout the country.

THE FIRM'S LAWYERS

The Firm's attorneys represent one of the most experienced and skilled legal teams concentrating in class action litigation. Each member of the Firm has successfully prosecuted complex class and derivative actions and individual actions involving some the largest corporations in the United States.

Partners

ARTHUR N. ABBEY – Mr. Abbey, the Senior and Founding Partner of Abbey Spanier, is a leading practitioner in the field of securities, antitrust, and consumer litigation. Mr. Abbey is recognized as an authority on contests for corporate control and directors' and officers' insurer's liability. As a result of his expertise in shareholder litigation, Mr. Abbey has negotiated hundreds of class action settlements achieving extraordinary results for class members.

He is frequently asked to lecture and serve on panels regarding Delaware and securities law issues. Most recently, Mr. Abbey has spoken at: June 21, 2007, a guest commentator on CNBC speaking on shareholder litigation involving leveraged buy-outs; March 2007 "Spotlight on Litigation;" 2007 Federal Bar Counsel's Winter Meeting, Panelist – "The Lawyer's Role in Corporate Governance;" January 2007 P.L.I. seminar "Contests for Corporate Control"; 2006 PLUS Seminar on D&O Liability & Insurance Issues, June 2006 Anderson Kill & Olick, P.C. Fourth

Annual D&O Conference on "The Forgotten Promise – Strategies and Tactics to Maximize the Value of D&O Insurance"; January 2006 P.L.I. seminar "Contests for Corporate Control."

Mr. Abbey currently serves as Chairman of the Board of Trustees of New York Law School and is a Trustee of the Federal Bar Counsel.

Mr. Abbey received his B.A. from Hofstra University in 1957, his L.L.B. from New York Law School in 1959, and his M.B.A. from New York University Graduate School of Business Administration in 1961. He is admitted to the Bar of the State of New York, United States District Courts for the Southern and Eastern Districts of New York and most of the Circuit Courts of Appeals and the United States Supreme Court.

JILL S. ABRAMS – Ms. Abrams received her B.S. from the University of Vermont in 1978, and her J.D. from Antioch School of Law in 1981. She is admitted to the Bar of the State of New York, the United States District Courts for the Southern and Eastern Districts of New York, the Second, Third and Eighth Circuit Courts of Appeals.

She has served as lead or co-lead led plaintiffs' counsel in many securities cases including: Semerenko v. Cendant Corp., 98-4734 (WHW) (D.N.J.); In re Merrill Lynch & Co., Inc. Internet Strategies Securities Litigation, 02-MDL 1484 (S.D.N.Y.); In re Asia Pulp & Paper Securities Litigation, 01-cv-7351 (S.D.N.Y.); and In re Integrated Resources Securities Litigation, No. 89-cv-4255, as well as numerous breach of fiduciary duty and derivative cases.

She is presently Co-Chair of the American Bar Association's Committee on Class Actions and Derivative Suits, a volunteer mediator for the Second Circuit Court of Appeals and Secretary of non-profit organization Girls Learn International. She has served on the Mergers & Acquisitions and Federal Courts Committees of the Association of the Bar of the City of New York. Ms. Abrams has spoken at numerous conferences and CLE programs, including Practicing Law Institute and American Bar Association seminars and as a member of the Glasser Legal Works Complex Class Action faculty.

KARIN E. FISCH – Ms. Fisch received her A.B. from Cornell University, College of Arts and Sciences in 1988, and her J.D. from Fordham University School of Law in 1992, where she was Managing Editor of the Fordham Urban Law Journal. She is admitted to the Bar of the State of New York and the United States District Court for the Southern District of New York and the Courts of Appeals for the Second, Third and Fifth Circuit.

Most recently, Ms. Fisch was a member of the team litigating on behalf of shareholders in In re Telecommunications, Inc. Shareholders Litig., C.A. No. 16370 (Del. Ch.). Other notable cases in state and federal courts in which Ms. Fisch was an active participant are: In re Seagate Technology, Inc. Sec. Litig., C.A. No. 17932-NC, Delaware Court of Chancery; In re AXA Financial, Inc. Shareholders Litig., C.A. No. 18268-NC, Delaware Court of Chancery; In re Liberty Media Corp. Sec. Litig., C.A. No. 13168 Delaware Court of Chancery; and Schoenfeld v. XO Comm., Index No. 01-018358, New York Supreme Court.

NANCY KABOOLIAN – Ms. Kaboolian received her B.A. from the State University College of New York at Fredonia in 1979 and her J.D. from New York Law School in 1989. She is admitted to the Bar of the State of New York and the United States District Courts for the Southern and Eastern Districts of New York.

Ms. Kaboolian's primary role is investigating and initiating securities and shareholder class actions. She also actively monitors the portfolios for the Firm's institutional clients enabling them to take whatever steps they deem appropriate and necessary to help recoup any losses they may suffer as a result of corporate misconduct.

STEPHEN T. RODD – Mr. Rodd received his J.D. degree in 1974 from New York University Law School, where he was a Root-Tilden Scholar and an Editor of the Journal of International Law and Politics. The University of Kansas is his undergraduate alma mater, where he received his B.A. degree in 1969. He is a member of the Bar of the State of New York, the United States District Courts for the Southern and Eastern Districts of New York, and the Second, Fifth and Sixth Circuit Courts of Appeals.

Mr Rodd has served as lead counsel or co-lead counsel in numerous cases that have achieved significant benefits on behalf of shareholders including: In re Vivendi Universal, S.A., Sec. Litig., Civil Action No. 02-cv-5571 (HB)(S.D.N.Y.); In re Crazy Eddie Sec. Litig., No. 87 Civ. 0033 (E.D.N.Y.), In re Wedtech Corp. Sec. Litig., No. 86 Civ. 8628 (S.D.N.Y.) and In re BankAmerica Corp. Sec. Litig., MDL No. 1264 (E.D. Mo.).

Mr. Rodd has handled a number of individual suits for institutional investors. He litigated a holders action for three of Westchester Capital Management, Inc.'s funds (approximately $1.8 billion under management) against Klynveld Peat Marwick Goerdeler Bedrijsfrevisoren (a/k/a KPMG) for its involvement in the Lernout and Hauspie Speech Products N.V. fraud. Hudson Valley Partners v. KPMG, 02-20371 (N.Y. Sup. Ct.).

Mr. Rodd has participated in a conference panel on class action law and procedures sponsored by the Young Lawyers Section of the Paris Bar Association, at the invitation of the French consumer organization, Que Choisir. Mr. Rodd has also lectured or served as a panel member in numerous seminars, including the PLI Consumer Financial Services Litigation seminar, the ACI D&O Liability Conference, the NIRI Southwest Regional Conference panel on SEC Regulation and the PLI conference on Hot Securities Issues in a Down Economy.

JUDITH L. SPANIER – Ms. Spanier received her B.A. from Cornell University, College of Arts and Sciences in 1975, and her J.D. from New York University School of Law in 1978. She is admitted to the Bar of the State of New York, the United States District Courts for the Southern and Eastern Districts of New York and the Second, Ninth and Tenth Circuit Courts of Appeals.

Ms. Spanier has served as lead counsel or co-lead counsel in numerous cases that have achieved significant benefits on behalf of shareholders including In re Adelphia Comm. Corp. Sec. & Deriv. Litig., 3 MDL 1859 (S.D.N.Y.); In re Waste Management, Inc. Shareholders Deriv. Litig., C.A. No. 17313, Delaware Court of Chancery and Glancy v. Sternlicht, Civ No

204982 (Md. Cir. Ct.). Ms. Spanier has tried a securities fraud case through jury trial to verdict in In re Computer Assoc., Civ. No. 90-cv-2398 (JBW) (E.D.N.Y.).

In addition, Ms. Spanier was one of the lead trial attorneys in Braun and Hummel v. Wal-Mart Stores, Inc., Case Nos. 3127 and 3757 (Court of Common Pleas, Philadelphia County). Ms. Spanier was also on the plaintiff's lead counsel teams in. as well as on several large consumer class actions including Henry v. Sears, Roebuck, No. 98 C 4110 (N.D.Ill.).

Ms. Spanier has lectured or served as a panelist at various Glasser Legal Works Panels on "Litigation and Resolution of Complex Class Actions" and in various PLI Programs.

Associates

STEPHANIE AMIN-GIWNER – Ms. Amin-Giwner received her B.A., cum laude with honors, from Brandeis University in 1995 and her J.D., magna cum laude, from American University, Washington College of Law in 1998. She is admitted to the Bar of the State of Maryland and the State of New York and the United States District Courts for the Southern and Eastern Districts of New York.

JAMES S. BURRELL – Mr. Burrell received his B.S. in Finance from Pennsylvania State University, Smeal College of Business in 1995 and his J.D. from New York Law School in 2005. He is admitted to the Bar of the State of New York and the United States District Courts for the Southern and Eastern Districts of New York. Prior to law school, Mr. Burrell was an equities market maker and institutional salesman. Mr. Burrell has over eight years capital markets experience on Wall Street.

LIDIA M. KRYZANIWSKY – Ms. Kryzaniwsky received her B.A., magna cum laude, from Villanova University in 1999 and her J.D. from New York Law School in 2004 where she served as Vice-Chair of the Moot Court Association. Ms. Kryzaniwsky is admitted to the Bar of the State of New York and the State of New Jersey and to the United States District Courts for the Southern and Eastern Districts of New York and the District of New Jersey.

ORIN KURTZ – Mr. Kurtz received his B.S. in Jazz Studies from the State University of New York at New Paltz in 1998. He received his J.D., magna cum laude, from New York Law School in 2004 where he served as Executive Articles Editor of the Law Review. Mr. Kurtz is admitted to the New York State Bar, the United States District Courts for the Southern and Eastern Districts of New York and the Second Circuit Court of Appeals.

NATALIE S. MARCUS – Ms. Marcus received her B.A, cum laude, from Barnard College, Columbia University in 2001. She received her J.D. from the Benjamin N. Cardozo School of Law in 2004 where she served as the Articles Editor of the Cardozo Journal of Law and Gender. Ms. Marcus is admitted to the Bar of the State of New York and the State of New Jersey and to the United States District Courts for the Southern and Eastern Districts of New York and the District of New Jersey.

RICHARD B. MARGOLIES – Mr. Margolies received his B.S. from Lehigh University, College of Business and Economics in 1996, and his J.D. from New York Law School in 2001. He is admitted to the Bar of the State of New York and the United States District Courts for the Southern and Eastern Districts of New York.

GRACE E. PARASMO – Ms Parasmo received her B.A., cum laude with honors, from Fordham University in 2003 and her J.D. from New York Law School in 2006 where she served as an Executive Articles Editor of the Law Review. Ms. Parasmo worked for the Internet and Consumer Fraud and Protection Bureaus of the Office of the New York State Attorney General from 2001 through 2006. Ms. Parasmo is admitted to the Bar of the State of New York and the United States District Courts for the Southern and Eastern Districts of New York

EXHIBIT E

HULETT HARPER STEWART
LLP

550 West C Street, Suite 1600
San Diego, California 92101
office 619.338.1133
fax 619.338.1139
www.hulettharperstewart.com

FIRM RESUME

Hulett Harper Stewart LLP was created in July 2000 to provide quality representation to individual and corporate clients in the areas of complex business, securities, antitrust, consumer, employment, and class litigation. Our three partners bring to the firm more than 70 years of experience as counsel in numerous large, high visibility cases.

In its brief history, Hulett Harper Stewart has obtained a number of multi-million dollar verdicts and settlements for its clients, including a $30 million settlement in *Stenovich v. Eccles*, a breach of fiduciary duty class action challenging the fairness of a bank acquisition; an $11 million settlement after trial commenced in an action by a bankruptcy trustee against a debtor's former outside auditors; a recovery for an elderly individual who lost over $40 million as part of Wall Street's largest single-broker fraud case in history, a multi-million dollar partial settlement for individual clients from the officers and directors of a WorldCom controlled company and a multi-million dollar settlement for a business alleged to have been victimized by antitrust violations. The partners at Hulett Harper Stewart LLP also have considerable experience acting as lead, trial and principal counsel in numerous antitrust, securities and consumer class actions. The firm recently tried a business interference case against a major gaming company to a $30 million dollar verdict on behalf of a Native American Tribe.

The key strengths of our firm include:

> **Attorney Experience** - Our lawyers have decades of collective practice in significant complex litigation and class action representation, and have been recognized for their diligence, energy, skill and imagination.
>
> **Case Success** - As lead or co-lead counsel, we have secured or participated in securing hundreds of millions of dollars in class action and other settlements.
>
> **Client Focus** - Settlements in which we participated have benefited businesses, classes of consumers, investors and employees – and addressed financial fraud and anticompetitive market practices.
>
> **Practice Depth** - Our litigation practice combines a solid understanding of antitrust law, consumer and investor protection, and representation of shareholders and policyholders.

Our mission is to provide high quality legal services and personal attention to our clients in a select number of cases. We place our clients' interests first and employ legal strategies designed to achieve for them the most favorable outcome possible.

Here is a sample of some of our cases:

Currency Conversion Cases:

In *Schwartz v. Visa*, Dennis Stewart was one of the principal trial counsel in a California consumer action seeking to recover inadequately disclosed currency conversion fees charged by Visa and MasterCard. After a six-month trial, judgments worth hundreds of millions of dollars were entered. Hulett Harper Stewart is also one of the principal counsel for certified classes prosecuting a separate federal antitrust action against Visa and MasterCard and seven large credit card issuers in federal court in New York.

A proposed $336 million dollar settlement has been reached subject to Court approval. A similar nationwide consumer class action against American Express has also been settled. If approved by the court, it will result in a settlement fund of $75 million.

Pauma Band of Luiseño Mission Indians of The Pauma Yuima Reservation, California v. Caesars Entertainment, Inc., et al.

Hulett Harper Stewart represented the Pauma Band in a tortious interference action against Harrah's Entertainment, Inc. The firm obtained a $30 million dollar jury verdict on behalf of the Pauma Band after a five-week trial in late 2006.

In re Broadcom Corp. Securities Litigation
(C.D. Cal.):

Hulett Harper Stewart played a significant role in the pretrial prosecution of this large federal securities class action, which settled in June 2005 for $150 million, subject to court approval.

In re Ligand Pharmaceuticals Inc. Securities Litigation
(S.D. Cal.):

The firm was liaison counsel in this securities class action against this pharmaceutical company which was successfully settled in 2006.

Guy F. Atkinson, Inc. v. PricewaterhouseCoopers LLP
(N.D. Cal.):

The firm was co-lead trial counsel on behalf of one of the then largest construction companies in America. The case was successfully settled after the trial commenced.

Abbott, et al. v. John D. ("Jack") Phillips, et al.
(San Francisco Superior Court):

The firm represents several individuals in a securities fraud action against World Access and WorldCom. A partial settlement has been achieved and the remaining claims valued in excess of $500 million are proceeding to trial.

Enriquez v. Edward D. Jones & Co.
(St. Louis City Circuit Court, Missouri):

Hulett Harper Stewart is a co-lead class counsel against Edward Jones & Co., one of the largest brokerage firms in the United States in a case which sought the recovery of funds Edward Jones received from mutual funds in exchange for Edward Jones agreeing to recommend those funds as its "preferred funds." A proposed settlement of $127 million has been reached subject to Court approval.

National Credit Reporting Agency, et al. v. Experian Information Solutions, Inc., et al.
Standfacts Credit Services, et al. v. Experian Information Solutions, Inc., et al.
(C.D. Cal.):

The firm represents numerous credit resellers and the National Credit Reporting Association, Inc., a trade association of independently owned credit reporting companies, in antitrust and unfair business practice lawsuits against the "big three" national credit reporting repositories--Experian, Equifax, and TransUnion, alleging price discrimination and other anticompetitive and exclusionary conduct.

Adaptive Broadband Cases
(Santa Clara County Superior Court):

The settled claims were brought by a publicly held company against certain of its former officers and directors for alleged insider trading and misuse of corporate assets.

Bachman v. AG Edwards, et al.
(St. Louis City Circuit Court, Missouri):

The firm joined forces with some of the nation's other leading class action firms in a class action against one of Wall Street's largest firms. The claims arise from allegations that AG Edwards violated its fiduciary duties to its customers by accepting payments from Mutual Funds to secure "shelf space" and favorable recommendations.

National Metal Technologies, Inc. v. Alliant Techsystems Inc., et al.
(S.D. Cal.):

The firm recently secured a $6 million dollar settlement for two companies of their antitrust, breach of contract, and tortious interference claims against a major public company.

In re Conseco Life Insurance Company Cost of Insurance Litigation
(C.D. Cal.):

Hulett Harper Stewart represents former U.S. Senator Jake Garn and other plaintiffs, and is on the executive committee prosecuting this nationwide consumer class action. Details of a tentative settlement are being finalized.

Kathie Doyle-Thomas v. Cox Media, Inc.
(S.D.Cal.):

The firm recently settled a class action brought by a sales executive who claimed the company had improperly withheld wages.

Thomas & Thomas Rodmakers, Inc. v. Newport Adhesives, et al.
(C.D. Cal.):

Dennis Stewart of Hulett Harper Stewart was one of the principal attorneys who litigated and negotiated settlements in this antitrust price-fixing case. This class action was brought on behalf of businesses which purchased carbon fiber and carbon fiber prepreg from the defendants. On January 31, 2005, the federal district court approved partial settlements with four defendants totaling $32.75 million. Further significant settlements are expected.

Tony Hauser v. Maxworldwide, Inc.
(American Arbitration Association):

The firm recently settled this arbitration matter for a significant confidential amount arising from allegations that our client was defrauded in connection with the sale of his business.

Sager, et al. v. Inamed Corp., et al.
(Santa Barbara County Superior Court):

The firm was co-lead counsel in this consumer fraud class action brought and settled on behalf of over 70,000 women who received breast augmentation surgery.

Shrestha v. NRT, Inc., et al.
(San Diego County Superior Court):

The firm is co-lead counsel and was instrumental in successfully appealing and having reversed the denial of a class action motion. The case was successfully settled on behalf of the class.

BLAKE MUIR HARPER graduated from the University of Utah College of Law in 1981, where he served as Executive Editor of the Utah Law Review and received an award in a national legal writing competition. He then served as law clerk to the Honorable David K. Winder, U.S. District Judge for the District of Utah. Mr. Harper has directed as lead class counsel prosecution of numerous securities and consumer actions throughout the United States, including *Stenovich v. Eccles* (3d Dist. Ct. Utah) (settled for $30 million); *In re L.A. Gear Sec. Litig.* (C.D. Cal.) (settled for more than $50 million); *In re Genentech Sec. Litig.* (N.D. Cal.) (settled for $29 million); *In re Bonneville Pacific Sec. Litig.* (D. Utah) (settled for $25 million); *In re Network Equipment Technologies Sec. Litig.* (N.D. Cal.) (settled for cash and securities valued in excess of $23 million); *Cytryn v. Cook* (N.D. Cal.) (settled for $19.5 million). Mr. Harper was also one of the trial counsel in *In re Apple Computer Sec. Litig.*, No. C-84-20198(A)-JW (N.D. Cal.), where in 1991 a jury verdict was obtained against two corporate officers in a case where damages exceeded $100 million. Most recently, he played a significant role in prosecuting *In re Broadcom Sec. Litig.*, No. SACV 01-275 (GLT) (MLGx) (C.D. Cal.), settled in June 2005 for $150 million. He has taught at PLI and Lorman seminars on topics of accountant liability and civil procedure.

KIRK B. HULETT graduated from the University of California San Diego in 1978. In 1983, Mr. Hulett graduated cum laude from the University of San Diego School of Law where he was Managing Editor of the University of San Diego Law Reporter. Since 1984, Mr. Hulett has specialized in the representation of plaintiffs in securities and consumer class actions, participating as lead or co-lead counsel in dozens of class actions throughout the country, including *Lincoln Savings* (D. Az.); *Media Vision* (N.D. Cal.); *HomeFed* (S.D. Cal.); and *Gensia Pharmaceuticals* (S.D. Cal.). After a nearly six-month trial in *Lincoln Savings* case, the jury returned a verdict exceeding $250 million. Mr. Hulett was co-lead trial counsel in a multimillion dollar auditor liability action against PriceWaterhouseCoopers, LLP and is presently lead counsel on behalf of a class against Edward Jones & Company, regarding over $350 million in alleged kick-backs. He recently testified before the California Assembly Business and Professions Committee on the topic of potential regulatory and auditor liability reforms following the Enron financial collapse.

DENNIS STEWART received his Bachelor of Arts from the College of the Holy Cross in 1976 and his Juris Doctor with distinction from Hofstra University in 1981, where he was a member of the Law Review. Between 1981 and 1985 he worked for a major San Diego law firm and engaged in general commercial litigation practice. Between 1985 and 1988, Mr. Stewart served as a trial attorney with the Antitrust Division of the United States Department of Justice. While at the Antitrust Division, Mr. Stewart participated in investigations and trials involving alleged criminal violations of the antitrust and related laws and was lead counsel in the successful prosecution through trial of *United States v. Saft America, Inc.*, No. CD88-99(DRD) (D.N.J.).

Mr. Stewart has served as lead counsel, principal counsel and/or trial counsel in numerous antitrust, consumer and securities cases. He was lead trial counsel in *Knapp v. Ernst & Whinney*, 90 F.3d 1431 (9th Cir. 1996), in which a plaintiffs' verdict was returned in a Rule 10b-5 securities fraud class action, and *Hall v. NCAA*, No. 94-2392-KHV (D. Kan.), in which a plaintiffs' verdict of $30 million was returned in an antitrust class action. He also served as co-lead trial counsel in *In re Airline Ticket Commission Antitrust Litigation*, MDL 1058, an antitrust class action which settled for $85 million, *In re Contact Lens Antitrust Litigation*, which settled for $90 million, and in *In re Lifescan Consumer Litigation*, a consumer class action which settled for $45 million. Most recently, he was trial counsel in *Pauma Band of*

Luiseño Mission Indians v. Caesars Entertainment, Inc., et al. in which the jury returned a plaintiff's for $30 million dollars. He has also served as co-lead counsel in the Carbon Fiber Antitrust Litigation which settled for $69 million and in the *In re Currency Conversion Litigation*, and trial counsel in *Schwartz v. Visa*. He also played a significant role in prosecuting *In re Broadcom Securities Litigation*, No. SACV 01-275 (GLT) (MLGx) (C.D. Cal.), settled for $150 million. He is a member of the California and New York bars and continues to specialize in antitrust, consumer and other complex litigation. He is a member of the Executive Committee of the State Bar of California Antirust and Unfair Competition Section and of the Association of Business Trial Lawyers and has lectured on antitrust and class action topics for the Practicing Law Institute, The American Bar Association Antitrust Section and the California State Bar Antitrust and Trade Regulation Section.

* * * *

BRIDGET FOGARTY GRAMME graduated from the University of San Diego School of Law where she received an award for Outstanding Contribution to the California Regulatory Law Reporter for her report on the Medical Board of California. Ms. Gramme graduated *cum laude* from the University of San Diego and received her Bachelor of Arts in International Relations and Latino Studies. Prior to attaining her Law Degree, she worked at the U.S. Department of State in Washington, DC where she coordinated the Northern Ireland Vital Voices: Women in Democracy initiative for the International Women's Issues office. She is a member of the California Bar, the San Diego County Bar Association, and the Louis M. Welch American Inns of Court. She is also a volunteer attorney for Casa Cornelia Law Center.

JENNIFER A. KAGAN graduated *cum laude* from New York University with a Bachelor of Arts in psychology. She graduated *cum laude* from the University of San Diego School of Law and was admitted to the Order of the Coif. Ms. Kagan served as Senior Executive Editor for the San Diego Law Review and worked as an intern at the United States District Court for the Southern District of California and the San Diego City Attorney's Office. She is a member of the California Bar.

RANDALL R. SJOBLOM graduated *cum laude* from the University of Utah with an Honors Bachelor of Arts in History. While completing his undergraduate degree, he worked as a legal investigator for the Salt Lake firm Henriksen & Henriksen, P.C. Mr. Sjoblom graduated *cum laude* from the University of San Diego School of Law and was admitted to the Order of the Coif. Mr. Sjoblom served as the Research Editor for the San Diego Law Review and as an intern for the Center for Public Interest Law, monitoring the California Board of Accountancy. Mr. Sjoblom has been published in the San Diego Law Review and the California Regulatory Law Reporter. After law school, he worked as a law clerk to the Honorable James F. Stiven, U.S. Magistrate Judge for the Southern District of California. Mr. Sjoblom is a member of the California Bar, the American Bar Association, the San Diego County Bar Association, the Louis M. Welch American Inns of Court, and the J. Reuben Clark Law Society.

SARAH P. WEBER graduated *cum laude* from the University of San Diego School of Law. There, she was honored as the Outstanding Contributor to the California Regulatory Law Reporter for her reporting on the activities of the California Board of Accountancy and the California Department of Corporations. Ms. Weber also served as an extern to Presiding Justice Judith McConnell at the California Court of Appeal, 4th Appellate District Division One. She received her Bachelors of Science with an emphasis in Finance from Northern Arizona University in Flagstaff. Prior to obtaining her law degree, Ms. Weber was a Registered Securities Representative and Investment Advisor. She is a member of the California Bar and the Lawyer's Club of San Diego.